THE HATED INCOME TAX.

Opinion of a Famous Lawyer Against It.

Argument of the Late William O. Bartlett.

Showing Such a Tax to Be Unconstitutional.

CONSEQUENCES OF A DIFFERENT DOCTRINE. The case might be safely rested here on the decision of the courts; but the matter is of such grave importance that it is worth while to purue it somewhat further, and to consider what would be the consequences of a different and opposite doctrine. The States have generally assessed their taxes upon real and personal property, and have considered this direct taxation. (See report of Oliver Wolcott, Jr., Secretary of the Treasury, to Congress, on Direct Taxes, 1796.) George Nicholas, in the Virginia Convention in 1788, speaking of the State systems of taxation, said: "The public treasuries are supplied by means of direct taxes." (3 Elliot, 99.) The leading statesmen of a later date have regarded a general assessment on property—the prevailing mode of levying taxes in the States - as direct taxation. "The States have scanty resources without re-sort to heavy direct taxes." (Webster in the

I have already, I trust, established the point, by reference to judicial decisions, that if a general assessment on property is a direct tax, the income tax on the income of property in general is not less a direct tax. To controvert either branch of this proposition both must be controverted. Let us examine in what predicament a reversal of the doctrine that a general assessment on property is direct taxation would leave the State of New York. The most important financial legislation of this State is based upon that principle. Our State Constitution (article 7, sections 10-12) provides that no debts-with certain exceptions therein specified exceeding in amount \$1,000,000 shall be contracted, unless in the law athorizing the same provision be made for the payment of the interest and of the principal rithin eighteen years by an annual direct tax. The State has uniformly construed the requirement for a direct tax to be fulfilled by a general assessment. If a general assessment be not a direct tax, the practice of the State of New York in this particular has been and continues to be wholly erroneous and unconstitutional. The State raised \$27,000,000 of bounty money. has no constitutional authority to raise money to pay the debt thus incurred, except by a direct tax. The only provision tnade for raising the money to pay it is by general assessment. If the general assessment be not a direct tax, every step which the tax gatherer takes toward collecting that \$27,-000,000 of bounty money—either the principal or the interest—he tramples upon the Constitution of the State. According to well-settled principles, there can be no distinction between general assessment on property and a tax on the income of the same property. It follows that either the general assessment for the payment of the \$27,000,000 of bounty money not a direct tax, and is consequently violation of the Constitution of the State York, or the income tax is a direct tax, and, being unapportioned, is consequently a violation of the Constitution of the United States. If one is a direct tax both are direct taxes, and one or the other must inevitably be unauthorized. If the income tax of New York for paying the bounty loan cannot be amended too soon. The one is repugnant to the Constitution of the State or the other is repugnant to the Constitution of the United States. From this conclusion there is no escape. The only ground on which the unapapportioned income tax can be held to be constitutional is that a tax which would not be legal if laid on property may legally be laid on the income of the same

5., art. 1, sec. 10.)

property. Let us see with what mischief this

laying imposts or duties on imports or exports,

except what may be "absolutely necessary

IT WOULD OVERTHROW THE GENERAL GOV-ERNMENT. If the doctrine on which the income tax is founded is correct; if the United States, being prohibited from laying an unapportioned tax on land, can lay it on the income of land, then, by parity of reasoning, the States, which are prohibited from taxing imports and exports, may lay a tax of any amount on all incomes derived from imports and exports. The importance, the necessity of guarding against such subtle distinctions, existing only in form, in the exercise of the power of taxation, was apparent to Chief Justice Marshall, when the subject first came judicially before him. To his comprehensive, sagacious, far-seeing mind, it was clear that the very existence of the general Government depended upon overruling these unsubstantial, technical distinctions. In speaking of the attempt to evade the prohibition to States of the right to tax imports, by nominally taxing the occupation of an importer, he said: "It is impossible to conceal from ourselves that this is varying the form without varying the substance. It is treating a probibition which is general as if it were confined to the particular mode of doing the forbidden thing." Wheaton, 430.) And in the same case he said: 'All must perceive that a tax on the sale of an article imported only for sale is a tax on the article itself." A very interesting attempt to lay an unconstitutional tax by evasion was made by the State of Maryland. The United States Bank, by authority of its charter derived from the general Government, established a branch bank in Maryland. Of course, the State could not tax this branch, otherwise it might tax it out of existence, and destroy, or seriously impair, within its own limits, the power of the general Government to borrow money. The State tried to evade the prohibition by imposing the tax on the bills of the branch bank. Supreme Court decided that the tax on the bills was substantially the same thing as a tax on the bank. Chief Justice Marshall, with characteristic penetration, perceived that the question

If we apply the principle for which the State of Maryland contends to the Constitution generally, we shall find it capable of changing totally the character of that instrument. We shall find it capable of arresting all the measures of the Government and of prostrating it at the feet of the States. The American people have declared their Constitution and the laws made in pursuance thereof to be supreme; but this principle would transfer the supreme power, in fact, the States." (Brown vs. Maryland, 12 Whea-

The State of Maryland could have carried out the principle for which it contended just as misthis county and just as destructively to the national credit and the national power by taxing income as by taxing the bills of the bank; and if the income tax is constitutional this could have been done. THE EXCOME TAX THE FIRST FORM OF MUL-

Not only have other and similar shallow distinctions been tried in the name and style of your a tax for the purpose of evading the law. but the precise one adopted by Congress in laying the income tax is not new. It was the form

which nullification first assumed in the city of Charleston, its hotbed. If the principle of the income tax had been acquiesced in by the Su-prome Court at that time, there would have been no occasion even for States that wished a separation to resort to rebellion. They could have expelled the United States Government from their territory without even firing a gun.

And if the principle which was rejected
there is to be adopted now, the blood
and treasure expended in the war have been
spent for naught. We have a judicial decision of the question as it arose at that time. It came up in this way: The City Council of Charleston, by authority of its charter, derived from the State of South Carolina, passed an ordinance which is thus described by Judge Johnson of the Supreme Court: "It is true the act of the city of Charleston which imposes this tax is most clumsily worded. But I think it clear that, taken together, the object is to impose an income tax." And thus by his associate on the bench, Judge Thompson: "It is a tax upon the net income of interest upon money secured by bonds, notes, insurance stock, six and seven per centum stock of the United States, or other continuations on which interest has been received. * * It is, therefore, a general tax upon income of money at interest," &c. Chief Justice Marshall and a majority of the court held that this taxing of the net income of United States stock was simply one method "of taxing and opposing the power of the Government to borrow money." The Supreme Court, in this case, decided that when a State was prohibited from laying a tax on United States stock it could not evade the probibition by laying the tax on the income of the same and of other stocks. The same court have decided (3 D., 171) that the general Government is prohibited from laying an unapportioned tax on land; and it would seem to follow that this prohibition cannot be evaded by laying the tax on the income of land and of other property, as is attempted by the present

IT WOULD MAKE STATES SUPREME.

If the United States could evade the decision of the Supreme Court by laying the tax on the income of the land, which is prohibited if laid on land, then the States, which are prohibited from taxing imports and exports and United States securities and offices under the general Government, might evade the prohibition by taxing the incomes of all these; and if they could tax them for their own use one per cent, they could tax them 100 per cent. Says Chief Justice Marshall, in the case already referred to (2 Peters, 449):

"If the right to impose the tax exists, it is a right which, in its nature, acknowledges no limits. It may be carried to any extent within the jurisdiction of the State or corporation which imposes it, which the will of each State and corporation may prescribe. A power which is given by the whole American people for their common good, which is to be exercised at the most critical periods, for the most important purposes, on the free exercise of which the in-terests certainly, perhaps the liberty, of the whole may depend, may be burdened, if not arrested, by any of the organized parts of the con-

And in another case Chief Justice Marshall says: "It is obvious that the same power which imposes a light duty can impose a very heavy one—one which amounts to a prohibition. * * * If it is to be exercised at all it must be exercised at the will of those in whose hands it is placed." (12 Wheaton, 436.) That "the power o tax involves the power to destroy." Judge Marshall places among "propositions not to be denied." (4 Wheaton, 316.) So says Daniel Webster: " A power of taxation without fixed imits and without guards is a power to embarrass, a power to oppress, a power to expel, a

STATES COULD EXPEL THE GENERAL GOV-ERNMENT. Grant to the States the right to tax United

States securities by imposing a tax of 100 per cent, on the income derived from them, and if the income tax is constitutional they have it and what would such securities be worth in any rebelilous State? Just as much as the bonds of the Southern Confederacy are worth to-day, and no more. Chief Justice Marshall, speaking of the proposed tax on the income of United States stock, said: "It is a burden on the operations of government. It may be carried to an extent which shall ar-rest them entirely." (2 Peters, 449). Officers of customs are patriotic; but it is the oil of fat salaries which keeps the flame of their patriotism burning and bright. Let a State levy a tax of one hundred per cent, on the income of these officers, and would there be such a strife as principle would be fraught if introduced into there now is for the privilege of serving the Government? Is it not plain that if you estab-State legislation. If it is sound and valid as applied to the laws of the nation, it is equally ish a distinction between the right thing and the right to tax its income, a dis-States. Let us consider to what its adoption tinction without which the income tax is void. would lead. The States are prohibited from you place the credit and the power of the general Government at the mercy of the separate States? Any disaffected State, by a sysfor executing their inspection laws. (Cons. U. tem of taxation upon the incomes de-rived from offices under the general Government within its own limits, upon incomes derived from imports and from exports, amounting, if need be, to the sum total of such incomes, could virtually expel the general Government from its territory and substantially accomplish all the injury which would attend its formal withdrawal from the Union. South Care lina, in the time of nullification, wished to throw open the port of Charleston to the free importation of goods. She wanted to escape the tariff, but, knowing that she did not possess sufficient military and naval force to keep the port of Charleston open, she prudently desisted. If the distinction between taxing a thing and taxing its income, now attempted by Congress in the income tax, is law, how easily, by a tax of 100 per cent, on the incomes of all United States officers, could she have banished these troublesome representatives of the general Government from her borders, and the very odor of the tariff with them! Or suppose she had said if she could not have goods free she would not have them at all. In addition to the tax upon the incomes of officers, she would only have had to impose a tax of 100 per cent, on all incomes derived from imports and all incomes derived from exports to establish the most complete blockade imaginable. Erect the principle which underlies the unapportioned income tax, without which it cannot be maintained, and any disaffected Stare can paralyze the authority of the general Government within the limits of its own jurisdiction. And what disaffected States would do if they could match the willwith the power, is it not written on the battle fields of the rebellion? The brain of Calhoun racked upon the subject for a quarter of a century, was impotent to invent any doctrine so fatal to the existence of the Government. The Union which the sword could not divide, which a million of fighting men could not tear asunder, will be seen, by the inexorable logic of such a law, without the aid of sabre or cannon, of cavalry or infantry, silently but certainly to fall to pieces. If this is constitutional law Jefferson Davis may linger in his prison or roam abroad on his ball bond, but his cause will have triumphed. He will have found in the author of the income tax an uncon scious but a more successful ally than he had in Robert E. Lee. State sov-

> Bis the Good People Use the Dynamite: MONMOUTS, Ill., Nov. 28 .- A small building Monmouth, Ill., Nov. 28.—A small building occupied by James Richmond at Little York was wrecked by the explosion of a dynamite bomb at midnight on Sunday. One of the occupants was found in the ruins badly hurs, and may not recover. It is alleged that Richmond was running a gambling den, and the good people of the vicinity on several occusions had declared that they would not permit injuor to be sold, either legally or otherwise, and had adopted the dynamite argument as the most effective manner of ridding themselves of the nuisance.

ereignty over the national power will be fully

established, not, it is true, temporarily by rebe

tion. On the whole, considering by whom the

income tax is principally paid, and that to main

tain its constitutionality we must practically concede the whole doctrine for which the re-

ellion was waged, it seems to me, as a political

and party measure, equal in brilliancy to an ap-

propriation of loyal money by a loyal Congress

for the support of the rebel armies.

cannon, but permanently by Republican leg

TAKING THE CZAR'S OATH.

RUSSIANS IN NEW YORK SWEARING FEALTY TO NICHOLAS II.

for the Catholics and Intherans 40,000
Will Take the Onth - The Ceremony. Consul-General Olarovsky and Father Barescz give interesting statistics on the subject of the number of Russian residents in America who still hold allegiance to the house of the Roma noffs. An opportunity was offered vesterday by the Russian Consul to members of the Roman Catholic and Lutheran Churches who are Russian subjects to swear allegiance to the young Czar. A steady stream of subjects poured in and out of the consular agency in 22 State street from 10 A. M. until 2 P. M., when the Consul put on his overcoat, said he was tired, and went home to rest after a hard day's work

As the majority of the subjects are men em ployed by the day, it will be necessary to continue the opportunity to take the oath for three



CONSUL-GENERAL GLAROVSKY. months. Certain days are set aside for Roman

Catholics, others for Lutherans, and still others for Jews. As there are only about 250 members of the Greek Church in America, it will not be necessary to fix a certain day for them.

Father Barcsez, a Slavonian priest, spent yesterday at the consulate administering the eath to Slavs and Poles. He said that in America there were 1,000,000 Slavs who are members of the Roman Catholic Church, and the majority are Russian subjects. Of this number 300,000 live in Chicago and 45,000 in Detroit. The Slavonian branch of the Church has 175 buildings in the country.

Father Barcsez were the customary habit of a Roman Catholic priest. When administering an oath he were about his neck a narrow stole. The subject, with raised right hand, repeated for Jews. As there are only about 250 members



TAKING THE OATH.

TAKING THE OATH.

After him, line for line, the prescribed oath, Consul-General Olarovsky stood, lesside the priest at the time. When the oath was finished and the applicant signified his assent a New Testament and a cross were given to him to kiss. He then tigned a paper, which is filed as a record by the Consul. This is the oath.

I, the undersigned give promise before the Andrewsky of the end of my life, serve, with full failt and the expactices of my person, my country and the ruler of my country. His imperial Majesty, the Emperor of all the Euclesias Nebolas Afestandroviting and will do his commands in accordance with the laws of my country and will do his country and will never respect, gived the peror of all the himsels. Neboles afexonicoviter, and will do his commands in secondance with the laws of my country and will, in every respect, given him interests of the country, as well as the personal interests of the country, as well as the personal interests of His Majesty.

I call the Almishty to belp me in performing that which I have sworn to do.

In witness of my oath I kiss the New Testament and the cross of my Saviour. Amen.

All Roman Catholies must be sworn by a priest and Lutherans by a Lutheran minister, but the Consultiencral is allowed to administer the oath to the Jews. Buring the ceremiony he wears the uniform of the Consultiencal, consisting of a black broadcoth count, with a low standing collar buttened close to the throat,



OUTSIDE THE CONSULATE. outside the consultate, above the knees. It is single breasted, with the brass buttons set closely together. At the throat and the cuffs are dull red trimmings upon which are designs in gold lace. On the tails of the cost are six brass buttons and narrow trimmings of red and gold. On certain occasions a small straight sword is worn with the uniform. When the cost is daministered the tonsul buttons up his cost is thrown open and his lips are closed on a cigarette.

coat is thrown open and his lips are closed on a cigarette.

Friday is a day set aside for the Jews. A modified oath is administered. Aiready more than 1,000 have sworn allegiance, and 25,000 more will probably do so. A slip of paper is issued to every Jew, on which he writes his name. When the oath is sworn to, this paper is taken as a record. It would be impossible to keep a record in any other way, because of the slowness of the Jews on occasions of ceremony, and it would be too fatiguing, says the Concell, to write 25,000 names. In New York State there are 300,000



WAITING TO BE SWORN.

Jews who come from Russia. How many are American oltizens it is impossible to loarn. Although some are citizens they take an oath of allegiance to Russia as well. Consulting the control of the the c WAITING TO BE SWORN.

IRWIN STARTS FOR PITTSBURGH. He Is Admitted to Ball Here and Goes Back of His Own Accord.

George M. Irwin, the discretionary pool opera tor of Pittsburgh, who was arrested here last Friday, was admitted to ball yesterday. He has been locked up in Jefferson Market prison, pending extradition proceedings, on a charge of being a fugitive from justice. Numerous informations have been filed against him in Pittsburgh charging him with conspiracy, obtaining money under false pretences, and constructive

The case was taken before Judge Ingraham, in the Court of Overand Terminer, yesterday morning, for a hearing upon a writ of habeas corpos. Irwin was represented by William F. Howe and by J. S. Ferguson of Pittsburgh. Assistant District Attorney Battle produced a letter from the Secretary of the Commonwealth of Pennsylvania stating that Gov. Pattison had granted a requisition upon the Governor of New

of rennsylvania stating that Gov. Pattison had granted a requisition upon the Governor of New York for a warrant of extradition, and added that the napers had been forwarded to Albany. Upon this Judge Ingraham adjourned the hearing until next Tuesday.

Mr. Howe then asked that I rwin be admitted to bail. The charge on which the extradition proceedings were based, he said, involved only \$500, and the offence of "constructive larceny" is unknown to the code of either State. Mr. Hattle replied that although one specific case had been taken, on which to base the requisition, the aggregate larcenies of the prisoner, he was informed by the District Attorney of Aliegheny county, amounted to more than a million dollars. Judge Ingraham, however, fixed the bail at \$3,000.

Irwin remained in the building while Lawyer Ferguson hustied down to the City Chamberlain's office and deposited \$1,000 in cash. As soon as the certificate of deposit had been filed in the District Attorney's office Irwin was released. He was joined by his wife, who has been stopping at the Grand Hotel, where the arrest was made, and they left by an afternoon trail.

train.

Lawyer Howe said they were going to Pittsburg, where Irwin wealth face his accusers and give bail. If Irwin does go to Pittsburgh, the extradition proceedings will be drouped and the halves corpus action abandoned by general con-

sent.
Lawyer Ferguson, who accompanied Irwin, was much elated, as he has said all along that Irwin would not go back to l'ittsburgh as a prisoner, but if released would return of his own

CAN'T FIND HER HUSBAND. Engineer Samuel Stants, Your Young Wife is Looking for You,

Mrs. Samuel Staats, a young woman who were a tailor-made dress and a sealskin sacque, appeared before Justice Hogan in the Jefferson Market Police Court yesterday morning and said she had lost her husband, who left her on

were a tailor-made dress and a sealskin sacque, appeared before Justice Hogan in the efferson Market Police Court yesterday morning and said she had loot her husband, who left her on Sunday night after kissing her good-by and saying that he would be back soon. As they had been married only a short time and as her husband was not a drinking man and had neverleft her before she said she feared something had been married only a short time and as her husband was not a drinking man and had neverleft her before she said she feared something had been lead to be the said she feared something had been lead to be seen engineer and electrician on one of the Providence line steambeats. He and his wife were married four months ago, and listed in Provisione until last week. Thursday, when they came to New York and took apariments at 705 carnies street, to her husband's care \$1,700 in cash, their joint property, her enragement ring, and a gold watch and chall, When they got bere biasis returned to be she weekers. Or out a number of the police weekers, the street of the police had availed her nothing, and she was going to call upon a brother Front Masom who was III. He left his wife at 10 oclock, As he had not returned the next does not have been successful to the street of the police had availed her nothing, and she went to Justice Hogan, thinking that he mission a warrant for Staats's arrest, and as she did not know where he was, it would be of little serves to her. Mrs. Staats was much disagness and a number of freight cars. Leanard, the fearer funds at the could do nothing hus least the weekers of the police had availed the ske Free Mason, as he said he would, and his employers had heard nothing of him since a warrant for Staats's arrest, and as child white begins and a number of freight cars. Leanard, the standard of the main traces upon the skilling and the standard of the main traces upon the skilling and into the other regime the force of the police of the police

Leonard was 30 years of age and one of the best known men on the road. He lived in this city, and was to have been married to-morrow.

TWENTY YEARS FOR HERMES.

of Murder in the First Degree, The trial in Newark of Joseph Hermes, who killed his wife with a shotgun on June 16, ended yesterday in a verdict of murder in the second degree, to the great surprise of these in the court room. In view of the testimony that Hermes had loaded his gun and placed it in the hall outside of the room in which his brother, his son, and his wife were talking, it was naturally expected that a verdict of murder in the first degree would be rendered, but nobody has been convicted of that degree of crime in Essex county for many years, with the exception of the boy Fales, whose sentence was commuted with the help of the jury which convicted him. As soon as the verdict was rendered yesterday, Judge Depue sentenced Hermes to twenty years in State prison, the extreme peculty.

Mrs. Graham Youngs's Dancing Class.

The dancing class organized by Mrs. Graham Youngs spent Thanksgiving eve in going through the graceful figures of a cotillon at Sherry's.
John Patterson Nicholas led the cotillon, before John Patterson Nicholas led the cotilion, before and after which there was informal dencing. About 150 members of the class were present, among them being the Misses Mott, the Misses Storr, the Misses Haines, the Misses Beales, the Misses teardiner, Miss Harlburt, Miss Heates, the Misses teardiner, Miss Harlburt, Miss Hartton, Miss Maxwell, Miss Macy, Miss Lees, Miss Susy Stone, Miss Esie Cleveland, the Messrs, Machen and Beales, teggeshall, Macy, George Lawrence Myers, Nathaniel C. Reynal, Francis Tillon Buck, George N. Gardiner, Jordan Hopkins, Walter Hauxhurst, John S. Lamson, Ariemas Ward John Davenport, N. Hartley Cowdrey, Henry Brookfield, Miss Dalsy Lyon, Miss Benedict, Miss Talbot, and Frank Sutton.

Columbia College Play. The Entertainment Committee of the Class of

'97, Columbia College, is hard at work bastening the production of a play to pay off the debt incurred by '97's crew last year. The play will be a three-act farce comedy, entitled will be a three-act farce comedy, entitled "Our Boys Up to Date."
It will be produced on Monday and Tuesday, Dec. 17 and 18, at the Berkeley Lyceum. The college banjo, give, and mandolin clubs will take part, and they will have songs and pieces specially prepared for the performances.

Among the ladies who have consented to act as patronesses are Mrs. A. W. Hates. Mrs. Albert E. Putnam, Mrs. Edward V. Loew, Mrs. A. Low, Mrs. H. E. Plerrepont, Mrs. Russell Sturgis, Mrs. William H. Fearing, and Mrs. Henry Parriah.

Brunk with \$2.000 in His Pockets. Policeman Bath of the Eldridge street station held his hand over his left coat pocket when he came to the Essex Market Police Court yesterday morning with a prisoner who said he was Charles Skidmore of 141 Nassau avenue, Brook-Charles Skidmore of 141 Nassau avenue, Brooklyn. The charge against Skidmore was intoxication. He was found on the Bowery on Tuesday night unable to care for himself. Justice
Feltner fined him S3, which the prisoner smilingly said. Then Policeman Bath dived down into
his coat pocket and brought out a hig roll of bills.
"I'm glad you're relieving me of the responsibility," said the policeman as he handed Skidmore the roll, which contained \$2,000.
Skidmore did not offer to explain much about
himself or how he came to have the money, except that he had collected a bill in New York
for a big amount."
"Bateons Are Not a Necessity."

"Haloons Arc Not a Necessity," Says Mayor Schleren.

The saloon keepers of Coney Island are making a strong fight against the proposition to raise the license fee in the city of Brooklyn from \$100 to \$200. A complaint from one of the liquor men was brought to the attention of Mayor Schieren yeslerday. "Saloons are not a necessity," said the Mayor. "If these men cannot afford to pay the license fee, let them get out of the business." MRS. YOUMANS'S WILL LOST.

elatives of Whom She Never Spoke, and to Whom It Is Believed She Bevised Nothing, Claim the Estate She Said She Would Give to Others and to Institutions.

an interesting investigation is in progress before Surrogate Fitzgerald in the matter of the

estate of the late Katherine Lee Youmans, who was conspicuous in social and literary circles in

this city for many years. Mrs. Youmans who was the widow of Prof. Edward L. Youmans,

editor of the Popular Science Monthly and a con-spicuous member of the Nineteenth Century

Club, died on Aug. 8, and, so far as her friends

and known relatives are concerned, she left a

will which they have been unable to find. She had expressed her intention of disposing of her

estate in a certain manner to many of her inti-

mate friends, and they were surprised to learn

that her will could not be found. They still be-

lieve that she did make a will, and that it will

present Pierce Van Alstane, a second cousin of

Cleveland, put in a claim for a share of her estate, alleging that they are aunt and unefe of

Mrs. Youmans. Mrs. Ladd is 83 years old and Mr. Newton is 80 years old. He has been de-

clared insane and his con John H. Newton, is acting as his guardian. George H. Newton of

Cleveland is counsel for the claimants. The proceeding now before the Surrogate is to es-

establish the status of the claimants. If Mrs.

Ladd and Mr. Newton prove their relationship

ministration and supersede Mr. Van Alstyne. A

hearing was had vesterday and the investigation

Mrs. Youmans apparently had no knowledge

of the existence of the relatives who are now

claiming her estate, and certainly had not

heard from them in over half a century. If the

will is not found these relatives of Mrs. You-

mans who have had no personal relations with

a young man living in the same town.

Mrs. Wilkes Gets a Divorce.

PERRY, Okla., Nov. 28.- Mrs. Florence

Wilkes of New York was divorced here yester-

day in the District Court, from George Wilkes,

on of Editor Wikes of the Spirit of the Times. In her petition for divorce Mrs. Wikes alleges that her husband squandered over \$12,000 of her money and then abandoned her. Mrs. Wikes was formerly Miss Teneyke and was married to decree Witkes in 1887.

Takes the United Press from the Start.

SPHINGPIELD, III., Nov. 25. The Daily Mor

ttor made its first appearance this morning. The Monitor receives the full leaned wire service

of the United Press. It is the only morning paper in the city receiving a full service. The Evening Telegram, which is also a clean of the United Press, enjoys the same advantage over the other Springheid evening papers.

Salvator Brinds Stabbed.

While Salvatore Brinde, a ragpicker of Mal

bone street and Troy avenue, Brookiva, was car

rying a bog of rags along Carroll street yester

FOLDING BERN

In Great Variety. Well Made and Very

COWPERTHWAIT & CO.,

194 West 14th St., Near Stb &v.

t beap.

they will be entitled to take out letters of ad

has been adjourned until next Tuesday.

turn up some time in an unexpected place.

FIRE CHIEF SHORT HURT.

Thrown from His Wagon While Briving THOSE SHE TOLD ABOUT IT CAN-NOT FIND IT.

Battalion Chief Peter Short was thrown from his wagon at 135th street and Seventh avenue yesterday morning and received a scalp wound which will confine him to the house for a week. Chief Short's headquarters are at the house of Truck 14 in East 125th street. At 2 o'clock yesterday morning an alarm for a fire in the cel-lar of 308 West 135th street brought the Chief

lar of 308 West 135th street brought the Chief down the sliding pole in a hurry. His wagon, with Driver James Nolan handling the reins, overtook and passed the truck at 126th street and Seventh avenue.

The horse was going full speed when they reached 130th street, which is obstructed by a line of trolley poles, and as they swung around the corner the wheel struck one of them.

The shock of the collision threw Chief Short out on his head. He is a heavy man, and was stunned for a moelent by the fall. Blook was flowing from a severe cut over the left temple. Driver Nolan stopped the horse, and with the assistance of several citizens the injured Chief was helped back into his wagon and driven to the residence of Dr. Quigley, at 126th street and Eighth avenue. Afterward he was taken home.

MARINE INTELLIGENCE.

RIVIATURE ALWARAC THIS DAY. Mrs. Youmans, is acting as temporary adminis-Sun rises ... 7 02 | Sun sets ... 4 34 | Noon sets ... 6 05 High warms - rum 147 Sandy Hook. 8 25 | Gov. Island. 9 03 | Hell Gate. 10 52 When the fact became known that Mrs. Youmans's will could not be found, Mrs. Lucy Ladd of Richfield Springs, and John Newton of

Arrived -WEDNESDAY, Nov. 28. Arrived - WEDNESDAT, NOV. 28
B. Lahn, Hellmers, Southamnton.
Bis La Erotagne, Rupe, Havro.
So Majestic, Paraell, Liverpool.
So Westernland, Weyer, Antwerp.
So Cufe, Smith, Liverpool.
Be Rosse, Dixon, Rlu Jaueiro.
Be Rosse, Dixon, Roy opinans.
So Cheroker, Bearse, Charleston.
So Guyandulte, Watter, Sorioli.
So South Partiand, Royse, Charleston.
So Caraesa, Woodines, La Guayra,
Be Levina, Wilder, Galveston.
So Ardangoric Clyste, Canfungors.
So City of Editaburgh, Frame, Philadelphia.
City of Editaburgh, Frame, Philadelphia. For later arrivals see First Page.

APRIVED OUT.

Bs New York, from New York for Southampton, of

her whatever, and in whom she had no interest, PAILED FROM FORKIGN PORTS will take the estate. Mrs. Youmans was about 75 years old and had a romantic history. She was born in Glens Falis, N. Y., and her maiden Sa Empresa of India, from Hong Kong for Vancou or. Sa Trave, from Southampton for New York. Sa Amsterdam, from Hotterdam for New York. Sa Mora Li, from Havre for New York. Ba Lasseli, from St, Lucia for New York. Sa Nyassa, from Scilly for New York. name was Katherine Newton. She was the flancé eof William L. Lee, who at that time was

> 8s Hudson, from New Orleans for New York. 8s H. F. Dimock, from Boston for New York. 8s State of Texas, from Fernandina for New York. 8s City of Birmingham, from Savannah for New ork. Se Yemassee, from Charleston for New York. CUTUOING STEAMSHIPS.

SAILED FROM DOMESTIC PORTS.

	Matta Close.	Trasel Sails.
Trinidad, Bermuda	5:00 A. M.	10:00 A. M.
El Sol. New Orleans		3.00 P. M.
	I To morrow.	
Advance, Colon	10:00 A. N.	12:00 M.
Colombia, Colon.	10:00 A. M.	18:00 M.
Habana, Havana Tallahassee, Savannat	0:00 A. M.	11:00 A. M.
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Strutilleven Muriel	Gibraltar	Nov. 18
Muriel		Nov. 29

Business Rotices.

Phillips' Digestible Cocos,

DIED.

CARRAHER. The members of the Seneca Club and Tanumany Hall General Committee of the Eleventh Assembly district are respectfully re quested to attend the funeral services of our late fellow member, Joseph M. Carraber, at St. Francis Xavier Church, West 10th st., Friday, Nov. 56, at

9:30 o'clock A. M. AUGUSTUS T. DOCHARTY. Chairman General Committee. DE GARMENDIA, -At his residence, 43 West

48th st., on Nov. 27, Carlos Guillermo de Garmen-dia, in the 62d year of his age. Requiem mass at St. Patrick's Cathedral Friday. figure, Md.
FLAMERTY, On Wednesday, Nov. 28, 1894,

Michael Flaherty, native of county Galway, Ire-land, in the 32th year of his age. Emeral from the residence of his county, Edward Finherty, 140 Jackson av., Long Island City, on Friday, Nov. 30, at 2 o'clock. Interment in Cal-

and told Prof. Fishe of Hacvaid that she intended to leave him some property in Petersham, Mass.

Lawyer F. P. Beliamy of Brooklyn, who represented Mr. Van Alstyns before the Suriogate yesterday, presented allidevits signed by Prof. Fiske, Charles Padley Warner, Mrs. Mary Mapes Dedge, editor of S. Nehdes; the Hon. John Livelow, Dr. Titus M. Coan, and others, who took oath that Mrs. Younnas had repeatedly told them that she had made a will. Prof. Fiske says that in the spring of 1886, Mrs. Younnas told him that she had made a bequest in her will be him, leaving him an estate in Petersham. Mass. She called on him on July 10, 1882, and said the same thing to herself and wife. In May, 1864, Prof. Fiske says in his affidavit, a Mrs. Lorden Carr. who has an estate adjoining the one owned by Mrs. Younnans, fried to huy a portion of the latter. Mrs. Younnans asked him to go up and see about it. He did so, and decided that it would not be advantageous to part with the property Mrs. Carr desired, and Mrs. Younnans did not make the sale.

W. L. Younnans, a brother-in-law of Mrs. Younnans, who know her for thirty years, made affainly that she had told him on many occasions that she had made a will. Mrs. C. A. Hunkle and Mrs. Katherine C. Spaulding of Sangerties also mante siffainist to the same effect. Of the existence of the will these persons are positive and say that among the institutions reationed by Mrs. Younnans was the Hampton. College for the instruction of colored children at Hampton, Va. the Woman's Exchange, and the Ninetsenth Century Club. Mrs. Autmans also promised that a servant who had been with her for years would be amply provided for during the rest of her life. She told of this to Mrs. Stargis of 17 West Twenty-eighth street, and remarked that Jane would heve have any difficulty in "keeping the wolf from the door."

Meanwhile Mrs. Younnans friendinge, could not be found until long after the death of the testate. A similar instance of a best will was recorded recently when the will as deviced to the will failacher.
Funeral from the restilence of his brother-in-law. Thomas M. Mulvy, 10 Perry at., Friday, Nov. 30,

MEYER, On Tuesday, Nov. 27, 1891, Emma B, the beloved daughter of Henry W. and Lorinda V. tend the funeral from her lute residence, Sherman

st., near Fresh Pond road, Glendale, Long Island, on Saturday, Dec. 1, at 2 P. M. Interment Cypress O'BRIEN, At Morristown, N. J., on Tuesday, Nov. 27. Martin O'Brien, aged 78 years. Requiem mass at St. Mary's Church, Morristown

o'chick on Friday, Nov. 30. SMITH, Suddenly, on Tuesday, Nov. 27, 1894 James W. Smith, aged 61 years.
Funeral services at his into residence, 467 Bedford av., Brooklyn, Frinay evening, Nov. 30, at no clock. Interment at Greenwood. Please omit flowers.

A. KENSICO CENETERY, Rarlem Railroad, 43 and the minutes from Grand Central Depot new private staffon at entrance. Office, 10 East 45d st. Telephone call, 55d lieth.

Special Motices.

PARKER'S HAIR HAIR SAM keeps the hair off and pletterid and restores the color when gray. CREVEN CONTRIENT makes a healthy skin, file. WE PAY \$0.00 each for unused \$1.00 Columbian stamps. SCOTT STAMP AND COIN CO., Ed., 18 East 256 st.

Aeligious Motices.

A FTFR your home Thanksgiving to day please come to morrow striday evening 7 50, to the area Thanksgiving Turkey Support to 400 the area Thanksgiving Turkey Support to 400 the conflowed with ingment at 21 hardonionew a liberon, 420 at an 30 aw, 190m for 500 thatons, the programme, consecuty. Hency H. Hadier, Squerimented.

A SPECIAL THANKS: WING SERVICE will be held this afternoon at half past 3 in Broome Street abermanic near Broadway. New York interdenominations. Bet A L. Dixos of Brooklyn will speak There will be appropriate income, and Miss R. E. Upham will sing. Free. PREST UNITED PRESENTEDIAN CHURCE, 34th at between 7th and 6th use. Thankegiving service at 1. Preaching by the pastor. Rev. T. W. Anderson, D. D. Strangers cordinly invited.

M ADISON AVENUE BAUTIST CHURCH, cor siet st driller service, with sernion, will be held on Thursday, Sor, So, at 11 whom A. M. S.T. HIOMASS CHURCH, bith av. and 5:ld at .- New.

W. Brown, D. D. revior. The Ki. Rev. Menry C Fotter, D. D., Li., D., will preach Thanksgiving moraling. Service 11 o'clock. Mew Publications.

day morning. Michael Bafto, another Italian raggicker, tried to take his treasure from him. When Brindo resisted Barto stabbed him in the nack and shoulder. The wounded man was taken to St. Mary's Hospital, where, it is said, he is in a precarious condition. His assailant was acrested. 18th Edition postpaid or "he incatamps).

Why it Falls off Furna stay and the formeds.

Reference of the first state of the fir "PHATT." 6th av., 12th at.

NEW. French Conversations, 'The , sample copy mailed for the (stamps). French academy, 803 Broadway, New York.

Fruit Pinwheels

(Miss Parloa's recipe) made with Cleveland's baking powder are nice for luncheon or tea.

The recipe is in our cook book, which will be mailed free on receipt of stamp and address.

Cleveland Baking Powder Co., St Fulton St., New York.



R. JONES MONAGHAN ILL AGAIN. The Well-known Pennsylvania Democrat Taken to an Asylum.

WEST CHESTER, Pa., Nov. 28.- R. Jones Monsghan, a well-known member of the Chester county bar and a leading Democrat, has broken county bar and a leading Democrat, has broken down mentally and has been placed in the Frankford Asylum for treatment.

Mr. Monaghan disappeared about two years ago, and took a rip acound the world "to escape the madbouse," as he said. During the recent campaign Mr. Monaghan was a memiser of the Singerly party, which stumped the State. Later he wont to West Virginia and sucke in Chairman Wilson's district. It is supposed that the excitement of the campaign caused the breakdown.

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Calcutta Nets and Colonial Sash Muslins. THE LIBERTY VELVETS. Personal THE LIBERTY GAUZES. JOSEPH P. MeHUGH & CO., P. 42d St. W., NEW YORK, S. at 5th Ave. "Wait Papers & Liberty Pabries, carriage free to all parts of the States."

Public Motices.

POST OFFICE NOTICE.

Should be read DAILY by all interested as changes

POST OFFICE NOTICE.

(Should be read DALLY by all interested as changed may occur at any time.)

Portica metis for the week ending Dec. 1 will close (PROP) PIA vin all cases at the office as follows:

THURSHAR.—A STALLY for HIMALIAN DECEMBER.

FRIDAY—A U. 30 A. M. supplementary 10:30 A. M. for CLON and PANAMA. Per Meaning To 10:40 A. M. complementary 10:30 A. M. for CLON AND PANAMA. Per Meaning DALLY AND COLON AND PANAMA. Per Meaning DALLY AND COLON AND PANAMA. Per Meaning DALLY MANAGED COLON CHART PROPERTY 10:30 A. M. complementary 10:30 A. M. for CLON PANAMA. Per Meaning must be directed "per Advance": at 12 M. for SANTIAGO, CURA PER COMMING. THE HIMSE POR MEANING TO COLON PROPERTY 10:30 A. M. complementary 10

depacts by steamer, close at this office oddy as 3.A. M.
3.A. M. Trans Pacific mails are forwarded to port of sailing daily and the schedule of closing is arranged on the presumption of their uninterrupted overland transit. Highstered mail classes at 6.00 F. M. previous day.

After the closing of the Supplementary Transailable Mails named above, additional supplementary mails are opened on the piers of the American, English, French and German Sealing of the Mails of the Mails of the Mails of the Mails of the Sailing of Steamer. CHARLES W. DAYTON, Postmaster.

Post office, New York, N. Y., Nov. 28, 1818.

Post office, New York, N. Y., Nov. 28, 1848.

NOTH CEOF ASSIGNMENT.

Notice is hereny, wen that Easman E. Oiliver and Henry lichach of the city of Newark, New Jersey, partners in trade as E. Eliver & Company, doing but uses at No. 121 Mulberry street in said city, as dealers, tracers, and merchants in location and miditus, having a made an assignment to the subscriber of their portnership estate for the equal bundle of their creations, and that the said creditors must exhibit their respective claims, under oath or affirmation, to the subscriber at his office, room 822 in the Frudential Insurance building at No. 700 from 1 street, Sewark, New Jersey.

New Jersey.

Assignes. Nov. 20, 1894.

Medical.

Midical.

ABILITY - CLD DR, SMITH, 134 East 18th st., near 5th av. station: orderd specialist, over 15 years in New York city, though alin there a some throughout painful swellings, pain take, feed, though chose, heart lumes, Richmya, bladder, irritation, frequently and METIOD curriation, the station of t

Delt of the frame is positively cure organic weak-ness nervous antibility has dreams, and within weak-ness nervous antibility has dreams, and within weak-ous abrunkess organs. Impeditores to marriage, hisera-alachai gws. start, strictures, seer throat, toost, mindle, tungue, history, such helicy and bandler trounds design grayet, inflammation, swelling, and bandler trounds design grayet. Inflammation, swelling, the mindle of the fear a sufficient for the stricture of the form feels of the stricture of the stricture of the second feels of the stricture of th

A.A. A. QUICKEST PERMANENT cure gurranteed in discuses of mon. dangerous cases solicited relief at once first chase scientific treatment only. The leading speciated to: BoSN in U.s., as West 27th at. 8 to it 7 to 8 to 8 Sundays, 10 to 1.

A. diseases of women. 117 West 15th et. DE REPARABLE specialist terrale troop startifies; 30 scars expectation; success guaranteed; lady attendant. 110 Lass 45th st. PERIALE programmation skildult treated by improved methods that are always offeringly to yours experience, subject free: 198. and Min. Black 1. 240 West and the control of the control of

Miss GENT, midwife, if year experience, ladies confined, confidential, reliable treatment.